

• **Note:** The Department cannot take money from your bank account unless you initiate the transmission and we cannot re-send a transmission that fails. It will need to be re-initiated by you. Initiating an EFT Transmission does not guarantee that the payment will be sent to us successfully.

TREATMENT OF WEEKENDS AND HOLIDAYS

If the due date of the return falls on a weekend or a Federal Reserve holiday, the payments must be electronically transferred in time to be received by the State of Louisiana's bank on or before the first business day following the weekend or holiday.

CHANGES

If a taxpayer chooses to change methods or if there are any changes to banking or account information, an EFT Change Form (R-20193-L) must be submitted at least 60 days before the effective date of the change to ensure that payments are processed accurately. However, if the EFT Change Form cannot be submitted at least two weeks in advance, the taxpayer should notify the Department by telephone and immediately follow-up with the change form. In addition, a change form should be submitted if a contact person, telephone number, or address changes.

RELIEF FROM REQUIREMENTS

If a taxpayer who has been mandated to make tax payments electronically does not believe that he meets the criteria, the taxpayer should make a written request for reconsideration that includes the reasons for the request. The request should be addressed to the Taxpayer Services Division, P.O. Box 4018, Baton Rouge, Louisiana 70821-4018.

ASSISTANCE

Questions about electronic funds transfer payments should be directed to the Taxpayer Services Division (225) 219-2203.

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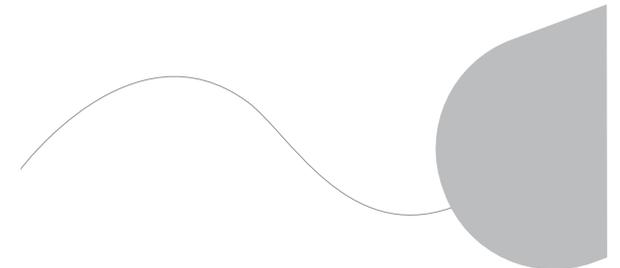
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Electronic Funds Transfer PAYMENT OPTIONS



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ELECTRONIC AND ONLINE PAYMENT OPTIONS

ELECTRONIC FUNDS TRANSFER REQUIREMENT

Effective for tax periods beginning on or after January 1, 2008, Revised Statute 47:1519 requires payments by electronic funds transfer if, during the preceding 12-month period, the average total payments exceed \$5,000 per month. The law also provides that once a taxpayer is notified of the requirement to make payment by electronic funds transfer, payments not made electronically will be considered delinquent and subject to penalties and interest as provided under Revised Statute 47:1601 and 1602. However, full payment may be made in immediately investible funds, such as cash, money orders, certified checks, and cashier's checks, delivered in person or by courier to the department on or before the close of business on the date required to be paid.

ELECTRONIC FUNDS TRANSFER REGISTRATION

Taxpayers who are required to make tax payments electronically or those who want to do so voluntarily must complete the Authorization Agreement for Electronic Funds Transfer (EFT) of Tax Payment, Form R-20193 indicating the payment method chosen. As soon as the payment method has been selected, the Department will furnish the taxpayer with detailed instructions on how to transmit payments. Electronic payments may be made by ACH (Automated Clearinghouse) Debit or ACH Credit.

FedWire transfers may only be used in emergencies with prior approval of the Department of Revenue.

PAYMENT METHODS

- **ACH Debit Payment**

ACH Debit payments are made by the taxpayer using a third-party data collection center. If the taxpayer elects to make payments by ACH debit, the Department of Revenue will provide the data col-

lection center with the taxpayer's tax account and bank information and the taxpayer will be assigned a confidential identification number and a password. These, along with the taxpayer's Revenue account number, are used by the taxpayer to communicate payment information to the data collection center. This ensures that only the taxpayer will have the capability of authorizing debits against the taxpayer's bank account.

The taxpayer contacts the data collection center by touch-tone, voice, or personal computer and authorizes debits to their bank accounts for payment of taxes. After a transmission has been completed, the taxpayer is provided a verification number that can be used to trace a transaction should any problems arise later. Once the taxpayer receives the verification number, the transaction is complete and the taxpayer has no further responsibility for making payment.

- **ACH Credit Payment**

ACH credit payments are made by the taxpayer through their financial institution. Before selecting this method, the taxpayer should verify that their financial institution is able to process the transaction.

A taxpayer using this method must provide his financial institution with the information necessary to initiate a timely ACH Credit transaction using the National Automated Clearinghouse Association (NACHA) CCD+ entry and the TXP Banking Convention addenda record. The payment amount authorized by the taxpayer and initiated by the taxpayer's financial institution must be received by the state's bank on the due date of the return. If a taxpayer elects to use the ACH Credit payment method, the taxpayer is responsible for ensuring that the transaction is completed timely and accurately. Also, any fees charged by the originating bank are the responsibility of the taxpayer.

- **Credit Card Payments—Business Taxes**

Tax payments may be made my credit card from the Department's web site, www.revenue.louisiana.gov or directly through the third-party vendor, Official Payments site at <https://www.officialpayments.com>. Pay-

ments may also be made through Official Payments using the telephone at 1-888-272-9829. A convenience charge (approximately 2.5 percent) will be added to all credit card payments. Credit card payments must be initiated on or before the tax due date.

- **Immediately Investible Funds**

If a taxpayer is required to make electronic payments and chooses not to, the taxpayer must make payment in immediately investible funds, such as cash, money orders, and cashier's checks, delivered in person or by courier to the department on or before the close of business on the date required to be paid. Immediately investible funds do not include FedWire transfers.

- **Online Payments—All Business Tax Types**

Taxpayers may make electronic payments via the Department's web site using the online business tax payment option (see <https://webtax.rev.state.la.us>). To make online payments, the taxpayer must first register with their tax account number and select new registration. Complete the registration information including the tax type and select a personal identification number (PIN). After your information and PIN are accepted, you will be able to pay tax through this site. Separate registrations are required for each tax type.

- **Online Payments—Taxpayer Access Point (TAP)**

Taxpayers may make electronic payments via the Department's web site using the Taxpayer Access Point (TAP) system. TAP allows taxpayers to view their business tax accounts, file returns, make payments, and update account information using a single logon. To register, go to at <https://webtax.rev.state.la.us/> and create a login ID and password.